

# FUND BALANCE EXPENDITURE PLAN

2005 - 2007 Biennium

Date: \_\_\_\_\_

Agency Code: \_\_\_\_\_

Agency: \_\_\_\_\_

Fund Code: \_\_\_\_\_

Fund: \_\_\_\_\_

Act #: \_\_\_\_\_ Section #: \_\_\_\_\_

Month in which balance will fall below 50%: \_\_\_\_\_

Balance Limit: \_\_\_\_\_ Month End Balance: \_\_\_\_\_ Difference: \$ \_\_\_\_\_ -

The General Assembly placed special language in certain agency appropriation acts that requires prior approval by the Chief Fiscal Officer of the State and prior review by the Legislative Council before expenditures are made that would deplete the balance of certain funds below the specified amount stated in the act.

## Fund Balance Expenditure Plan:

What is the specific impact of the expenditures on the fund balance?

Will the fund balance be restored? Explain.

Are the expenditures for one-time costs or the one-time purchase of capitalized items? Explain.

Statement certifying that the expenditure of the fund balance will not jeopardize the financial health of the agency or result in the permanent depletion of the fund balance:

\_\_\_\_\_  
Agency Fiscal Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Agency Director

\_\_\_\_\_  
Date

Arkansas Legislative Council:

☐

Reviewed

☐

Not Reviewed

Date: \_\_\_\_\_

Chief Fiscal Officer of the State:

☐

Approved

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Not Approved

Date: \_\_\_\_\_